Payment of Income tax within 35 days

2663. SHRI GOVINDRAO ADIK: Will the Minister of FINANCE be pleased to state;

(a) whether it lis a fact that as per provisions containing in sub-section (2A) of section 245D of Income Tax Act, 1961, the assessee shall, within 35 days of the receipt of a copy of order under sub-section (1) pay the additional amount of Income Tax payable on the incame disclosed in the application and shall furnish proof of such payments to Settlement Commission (Income Tax & Wealth Tax);

(b) whether he is aware that the authorities concerned in the Principal bench as well as in other benches, delay the despatch of such copies of order for not only weeks, but months together to give relief to the assessee in respect of furnishing of proof of such payment of income tax amount on the income disclosed, in the applications; if so, the reasons in detail;

(c) the year-wise number of orders of admission passed by the Principal bench of said commission during the year 1991, 1992 and 1993 alongwith the date of order of the commission and the date of despatch of copy of order to assessee in each case and reasons for such an inordinate delay involved in despatch of orders;

(d) whether such an inordinate delay resulted to loss of Government revenue and if so, the action Government propose to take against officials found responsible for such delay involved; and

(e) what are the reasons that the Act is silent about the maximum time to be taken by the authorities of settlement Commission from the date of admission and to the date of despatch of the copy of order to asses see

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY); (a) Yes, Sir.

(b) No such cases of deliberate delay tin despatch of oders have come to Governmant's notice.

(c) Since there is very large number of such cases the time and effort required to obtain the information will not be commensurate with the nupose.

(d) In view of reply to (b) above, question does not arise.

(e) Such mattres of details are best loft to exercise of judicial dis aretion.

Exrension of payment of additional amount of income tax

2664. SHRI SATYA PRAKASH MALAVIYA:

SHRI GOVINDRAO ADIK:

Will the Minister of FINANCE be pleased to state;

(a) whether under the provisions of sub-section (2B) of section 245D of the Income Tax Act, 1961 if the Settlement Commission is satisfied, on an application made by assessee in repect of payment of Additional Tax, that he is unable, or good and sufficient reasons, to pay the Additional amount of Income Tax within the stipulated period of 35 days, it may extend the time for payment of the amount which remains unpaid or allow payment thereof by instalments if the assessee furnishes adequate security for the payment thereof;

(b) whether it is a fact that majority of such applications were not placed before the Principal Bench of